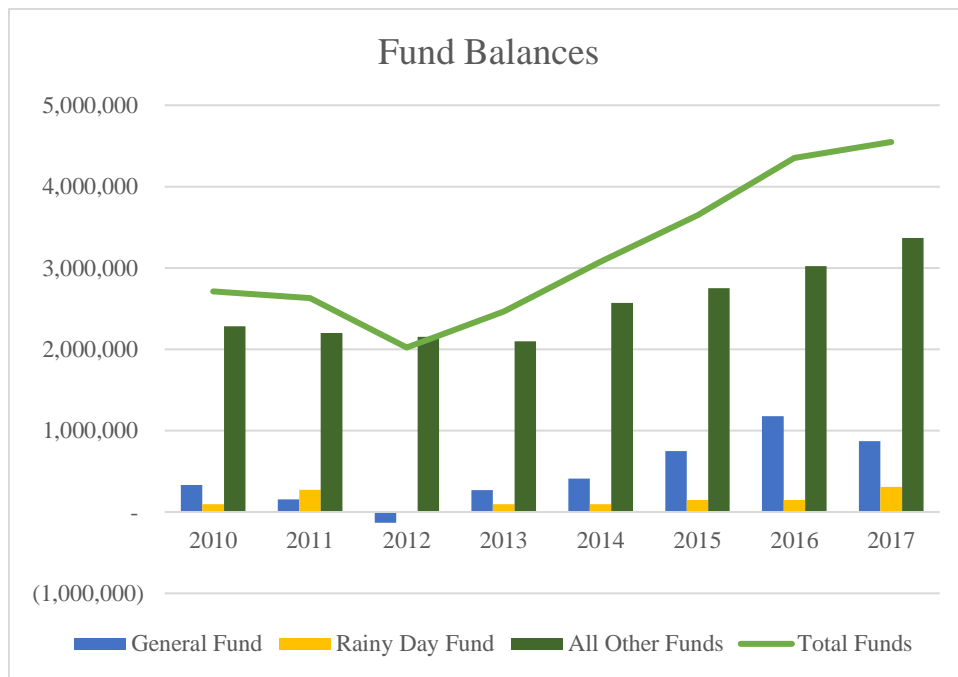


Deficit Cash Balances as a Subset of Fund Balance Indicator



Fund Balances

Fund balances as of December of the calendar year listed.

Select [Fundsⁱ](#) to Include:

- ☒ General Fund
- ☒ Rainy Day Fund
- ☐ Operational Funds
- ☐ Other Local Funds
- ☒ All Other Funds

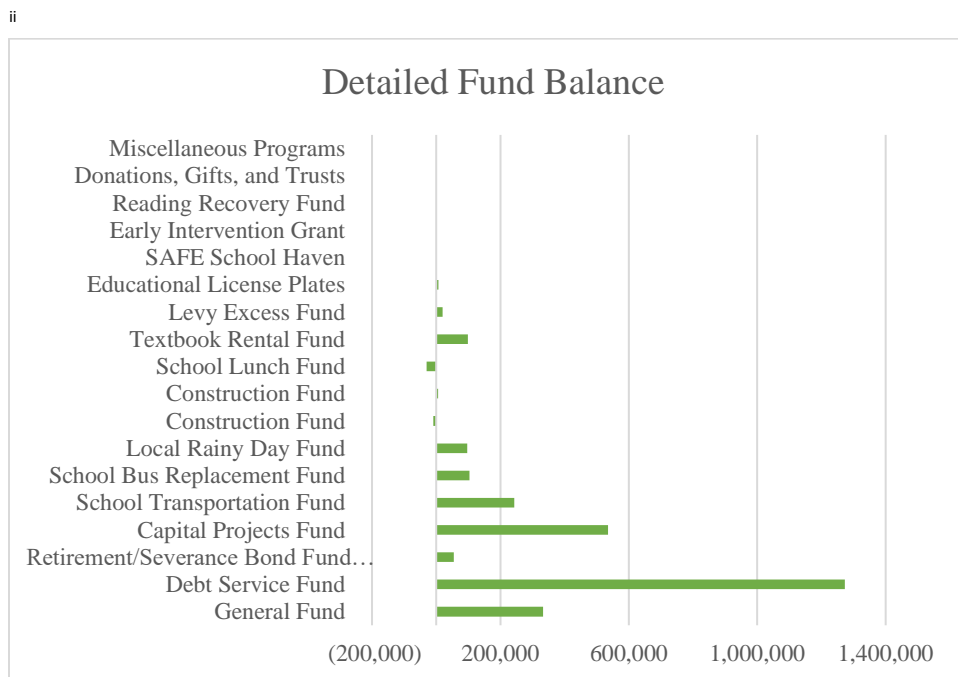
[Click here for fund balance detailⁱⁱ](#)

[Data Sourceⁱⁱⁱ](#)

[DOWNLOAD DATA](#)

ⁱ Fund references tie to the Indiana Department of Education's Chart of Accounts (January to June 2018).

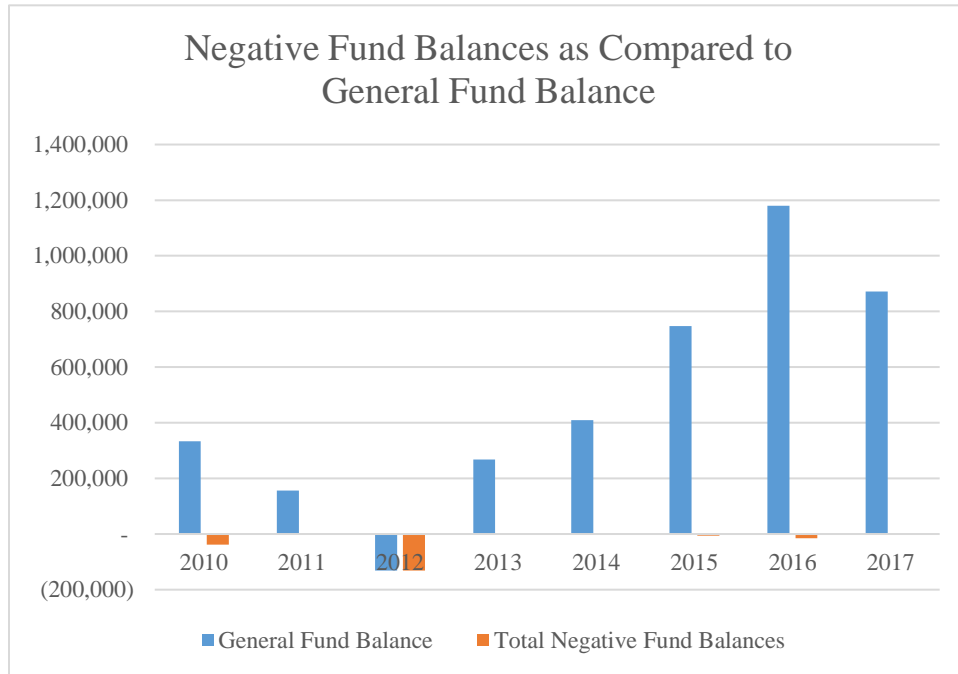
- General Fund: Fund 0100
- Rainy Day Fund: Fund 0610
- Other Operational Funds: Racial Balance Fund (0150), Referendum Tax Levy Fund (0160-0161), Capital Projects Fund (0350), School Transportation Fund (0410), School Bus Replacement Fund (0420), Art Association (1600-1649), Historical Society (1700), and Playground Fund (1750)
- Other Local Funds: All funds through Fund 2999 not included in General Fund, Rainy Day Fund, or Other Operational Funds classifications
- All Other Funds: All funds of the school corporation not included in selected above



User provided option to select year to include in chart. Chart above is 2010 for this school corporation.

ⁱⁱⁱ Data Source: Form 9 data as submitted by the school corporations to the Indiana Department of Education ("IDOE"), Section 6, Ending Cash Balance as of December (Period 2) of the calendar year listed

Deficit Cash Balance as Standalone Indicator



Negative Fund Balances as Compared to General Fund Balance

School corporations are not to have negative fund balances at the end of the calendar year, except for reimbursable grant fund. Where such negative balances exist, positive cash balances would be overstated.

[Data Source^{iv}](#)

[DOWNLOAD DATA](#)

^{iv} Data Sources:

- General Fund Balance: Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) for the General Fund (0100) of the calendar year listed
- Total Negative Fund Balances: Sum of negative fund balances for funds 100 through 2999, Form 9 data as submitted by the school corporations to the Indiana Department of Education (“IDOE”), Section 6, Ending Cash Balance as of December (Period 2) for the applicable funds of the calendar year listed